



## ELECTRONIC PAYMENT OPTIONS FOR QUARTER-MONTHLY (WEEKLY) WITHHOLDING TAX FILERS

Income tax withheld by your company falls within the provisions of [Section 143.225, RSMo](#), which requires you to electronically submit Missouri withholding tax payments on a quarter-monthly basis. Quarter-Monthly periods are defined as:

1. The first seven days of the calendar month.
2. The 8th to the 15th day of the calendar month.
3. The 16th to the 22nd day of the calendar month.
4. The 23rd day to the end of the calendar month.

As a quarter-monthly filer, you are required to pay at least 90 percent of the actual tax due within three banking days following the end of the quarter-monthly period. If there is not a payroll during a quarter-monthly period, no quarter-monthly payment is necessary. Your monthly Employer's Return of Income Taxes Withheld (Form MO-941), reporting your actual withholding tax liability for the month, is still due on the 15th of each month (or the next business day if the 15th falls on a weekend or holiday) following the month you collect the taxes, and at the end of the month following the third month of the quarter. Any additional tax due must be paid on or before the due date of the monthly tax return.

**All employers subject to the requirement of quarter-monthly filing must file and pay employer withholding tax electronically. Quarter-monthly filers MUST SUBMIT an Employer's Return of Income Taxes Withheld (Form MO-941), AFTER making Quarter-Monthly Payments.** Option 1 and Option 2 filers can choose to submit the reconciliation online at <https://dors.mo.gov/tax/whtxonline/LogIn.jsp>. Because of the electronic filing requirement, paper returns and payment vouchers will no longer be available for quarter-monthly filers. Amended returns, however, must still be submitted by paper. Blank copies of amended returns are available at: <http://dor.mo.gov/forms/>.

### OPTION 1:



***Quarter-Monthly filers can make withholding tax payments online using a credit card or E-Check (Electronic Bank Draft) through our web site <http://dor.mo.gov/business/payonline.php>.***

- All valid withholding tax filers (with account in an active status) can use this system.
- The system will ask for your Missouri Identification Number, tax period and the amount of payment.
- Other payment information will be needed such as name, address, credit card number, or bank routing and account number, etc.
- A payment can be scheduled up to 45 days in advance.
- The postmark date of the transaction is the date the payment is effective.
- The payment will process within 2-3 working days of the effective date.
- The monthly Form MO-941 reconciliation can be submitted using this online system after all Quarter-Monthly payments have been made for that month.

### OPTION 2:



***Quarter-Monthly filers may also elect to make their withholding tax payments using the Automated Clearing House Credit (ACH) method.***

- To make payments through the ACH Credit Payment method, you must make arrangements with your financial institution or service provider to originate the transaction and pay the associated costs.
- You must work with your financial institution or service provider to ensure that the required "TXP" tax information is transmitted with the payment, and submit [Form 4572, Electronic Filing Trading Partner Agreement](#) prior to sending payments.
- The file layout booklet ([DOR-4585](#)) and [Form 4572](#) are located at <http://dor.mo.gov/>.
- When the Department has received [Form 4572](#) and a pre-notification test, you will be contacted to verify that the information is correct.
- The postmark date of the transaction is the Federal Reserve settlement date.
- Work with your financial institution or service provider to ensure payments are timely.
- If you have questions regarding electronic payment options, call (573) 751-8150.

## 2011 QUARTER-MONTHLY WITHHOLDING PAYMENT DUE DATES

TAX PERIOD	PERIOD COVERED	DUE DATE
<b>JANUARY 2011</b>	JAN 01 - 07	JAN 12, 2011
	JAN 08 - 15	JAN 20, 2011
	JAN 16 - 22	JAN 26, 2011
	JAN 23 - 31	FEB 03, 2011
<b>FEBRUARY 2011</b>	FEB 01 - 07	FEB 10, 2011
	FEB 08 - 15	FEB 18, 2011
	FEB 16 - 22	FEB 25, 2011
	FEB 23 - 28	MAR 03, 2011
<b>MARCH 2011</b>	MAR 01 - 07	MAR 10, 2011
	MAR 08 - 15	MAR 18, 2011
	MAR 16 - 22	MAR 25, 2011
	MAR 23 - 31	APR 05, 2011
<b>APRIL 2011</b>	APR 01 - 07	APR 12, 2011
	APR 08 - 15	APR 20, 2011
	APR 16 - 22	APR 27, 2011
	APR 23 - 30	MAY 04, 2011
<b>MAY 2011</b>	MAY 01 - 07	MAY 11, 2011
	MAY 08 - 15	MAY 18, 2011
	MAY 16 - 22	MAY 25, 2011
	MAY 23 - 31	JUN 03, 2011
<b>JUNE 2011</b>	JUN 01 - 07	JUN 10, 2011
	JUN 08 - 15	JUN 20, 2011
	JUN 16 - 22	JUN 27, 2011
	JUN 23 - 30	JUL 06, 2011

TAX PERIOD	PERIOD COVERED	DUE DATE
<b>JULY 2011</b>	JUL 01 - 07	JUL 12, 2011
	JUL 08 - 15	JUL 20, 2011
	JUL 16 - 22	JUL 27, 2011
	JUL 23 - 31	AUG 03, 2011
<b>AUGUST 2011</b>	AUG 01 - 07	AUG 10, 2011
	AUG 08 - 15	AUG 18, 2011
	AUG 16 - 22	AUG 25, 2011
	AUG 23 - 31	SEP 06, 2011
<b>SEPTEMBER 2011</b>	SEP 01 - 07	SEP 12, 2011
	SEP 08 - 15	SEP 20, 2011
	SEP 16 - 22	SEP 27, 2011
	SEP 23 - 30	OCT 05, 2011
<b>OCTOBER 2011</b>	OCT 01 - 07	OCT 13, 2011
	OCT 08 - 15	OCT 19, 2011
	OCT 16 - 22	OCT 26, 2011
	OCT 23 - 31	NOV 03, 2011
<b>NOVEMBER 2011</b>	NOV 01 - 07	NOV 10, 2011
	NOV 08 - 15	NOV 18, 2011
	NOV 16 - 22	NOV 28, 2011
	NOV 23 - 30	DEC 05, 2011
<b>DECEMBER 2011</b>	DEC 01 - 07	DEC 12, 2011
	DEC 08 - 15	DEC 20, 2011
	DEC 16 - 22	DEC 28, 2011
	DEC 23 - 31	JAN 05, 2012

## MONTHLY WITHHOLDING RETURN DUE DATES

REPORTING PERIOD	DUE DATE
JAN 2011	FEB 15, 2011
FEB 2011	MAR 15, 2011
MAR 2011	MAY 2, 2011
APR 2011	MAY 16, 2011
MAY 2011	JUN 15, 2011
JUN 2011	AUG 1, 2011
JUL 2011	AUG 15, 2011
AUG 2011	SEP 15, 2011
SEP 2011	OCT 31, 2011
OCT 2011	NOV 15, 2011
NOV 2011	DEC 15, 2011
DEC 2011	JAN 31, 2012

## QUARTERLY WITHHOLDING RETURN DUE DATES

REPORTING PERIOD	DUE DATE
JAN - MAR 2011	MAY 2, 2011
APR - JUN 2011	AUG 1, 2011
JUL - SEP 2011	OCT 31, 2011
OCT - DEC 2011	JAN 31, 2012

If you have any questions or require additional information, please contact us at:

Missouri Department of Revenue  
P.O. Box 3375  
Jefferson City, MO 65105-3375

OR

E-mail: [withholding@dor.mo.gov](mailto:withholding@dor.mo.gov)  
Fax: (573) 522-6816  
Telephone: (573) 751-7200